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Securities and Exchange Commission  
Headquarters  
100 F Street, NE Washington, DC 20549  
Office of Investor Education and Assistance

SUPPL

EISAI CO., LTD. (File No. 82-4015)



Dear Sir/Madam:

Enclosed please find materials submitted pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

In order to confirm receipt of the enclosed materials, would you kindly stamp the attached copy of this letter and return it in the enclosed pre-addressed, postage-paid envelope.

Thank you for your attention to this matter.

Very truly yours,

PROCESSED

JAN 07 2008

THOMSON  
FINANCIAL

*Hidehiro Miyake*

Hidehiro Miyake  
Finance Group, Director  
Finance & Accounting Department  
Eisai Co., Ltd.

*2008/1/3*

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## Eisai Commences Cash Tender Offer for All Outstanding Shares of MGI PHARMA

**Tokyo, Japan and Woodcliff Lake, NJ, December 21, 2007** - Eisai Co., Ltd. (Tokyo, TSE 4523), a research-based *human health care (hhc)* company, today announced the commencement of its cash tender offer for all outstanding shares of the common stock of MGI PHARMA, Inc. (NASDAQ: MOGN) for US\$41.00 per share. The tender offer is being made by Jaguar Acquisition Corp., a wholly owned subsidiary of Eisai Corporation of North America, which is a wholly owned subsidiary of Eisai Co., Ltd., pursuant to an Offer to Purchase, dated December 21, 2007, and the Agreement and Plan of Merger, dated as of December 10, 2007, by and among Eisai Co., Ltd., Jaguar Acquisition Corp., and MGI PHARMA, Inc.

The tender offer is scheduled to expire at 12:00 midnight (New York City Time) on January 22, 2008, unless the tender offer is extended. Following the completion of the tender offer, Eisai Co., Ltd. expects to consummate a merger of Jaguar Acquisition Corp. and MGI PHARMA, Inc. in which shares of MGI PHARMA, Inc. that have not been purchased in the tender offer will be converted into the right to receive the same cash price per share as paid in the tender offer. The tender offer and the merger are subject to customary closing conditions, including the acquisition by Jaguar Acquisition Corp. of a majority of MGI PHARMA, Inc.'s outstanding shares in the tender offer and the expiration or early termination of the waiting period under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended.

The Depositary for the tender offer is Computershare Trust Company, N.A., the Dealer Manager for the tender offer is J.P. Morgan Securities Inc., and the Information Agent for the tender offer is Georgeson Inc.

### Important Additional Information Has Been Filed with the Securities and Exchange Commission ("SEC")

The tender offer described in this news release has commenced, but this news release is neither an offer to purchase nor a solicitation of an offer to sell shares of MGI PHARMA, Inc.'s common stock. **INVESTORS AND SECURITY HOLDERS ARE URGED TO READ BOTH THE TENDER OFFER STATEMENT AND THE SOLICITATION/RECOMMENDATION STATEMENT REGARDING THE TENDER OFFER BECAUSE THEY CONTAIN IMPORTANT INFORMATION.** The tender offer statement has been filed by Eisai Co., Ltd., Eisai Corporation of North America and Jaguar Acquisition Corp. with the SEC, and the solicitation/recommendation statement has been filed by MGI PHARMA, Inc. with the SEC. Investors and security holders may obtain a free copy of these statements and other documents filed by Eisai Co., Ltd., Eisai Corporation of North America and Jaguar Acquisition Corp. or MGI PHARMA, Inc. with the SEC at the website maintained by the SEC at [www.sec.gov](http://www.sec.gov). The tender offer statement and related materials, solicitation/recommendation statement, and such other documents may be obtained for free by directing such requests to Georgeson Inc., the information agent for the tender offer, at 1-212-440-9800 for banks and brokers or 1-888-605-7543 for shareholders and all others.

### About Eisai Co., Ltd.

Eisai Co., Ltd. is a research-based *human health care (hhc)* company that discovers, develops and markets products throughout the world. Eisai focuses its efforts in three therapeutic areas: integrative neuroscience, including neurology and psychiatric medicines; gastrointestinal disorders; and integrative oncology, including oncotherapy and supportive-care treatments. Through a global network of research facilities, manufacturing sites and marketing affiliates, Eisai actively participates in all aspects of the worldwide healthcare system. Eisai forecasts group sales of ¥739 billion in FY2007. More than 50% of the group sales are derived from businesses outside of Japan.

### About Eisai Corporation of North America

Eisai Corporation of North America is a wholly owned subsidiary of Eisai Co., Ltd. and supports the activities of its operating companies in North America. These operating companies include: Eisai Research Institute of Boston, Inc., a discovery operation with strong organic chemistry capabilities; Morphotek, Inc., a biopharmaceutical company

Machinery U.S.A., which markets and maintains pharmaceutical manufacturing machinery.

## **Forward Looking Statement**

Certain statements contained in this news release, including without limitation expectations as to future sales and operating results, constitute "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. Forward-looking statements in this news release include statements regarding the expected timing of the completion of the transaction. Words such as "expects," "anticipates," "forecasts," and similar expressions are intended to identify such forward-looking statements. We will not undertake and specifically decline any obligation to update or correct any forward-looking statements to reflect events or circumstances after the date of such statements or to reflect the occurrence of anticipated or unanticipated events.

## **Inquiries**

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